



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0608-60643874

**\*\* Recalculated \*\***

**33 Musselshell County**

**0608 Melstone H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Patti Wilson **Phone #:** (406) 358-2352

(Signature)

(Date)

**Chair, Board of Trustees:** Clyde Brewer III

(Signature)

(Date)

**County Superintendant** Kathryn Pfister

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
114	Vo Ed Agriculture	STATE		State
116	Vo Ed Agriculture	STATE		State
215	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
216	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
315	Miscellaneous State Grant	STATE		State
602	School Safety Program	STATE		
814	Vo Ed Business/Marketing	STATE		State
816	Vo Ed Business/Marketing	STATE		State
895	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
896	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	121,499.15	8,855.23	166,487.02	
02	Taxes Receivable - Real and Personal (120-149)	5,687.37	1,741.78	2,233.87	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,225.26	3,035.29		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	128,411.78	13,632.30	168,720.89	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5,687.37	1,741.78	2,233.87	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	122,724.41	11,890.52	166,487.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	122,724.41	11,890.52	166,487.02	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	128,411.78	13,632.30	168,720.89	

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,997.75	30,216.79	5,685.76
02	Taxes Receivable - Real and Personal (120-149)				21.52
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		5,481.97	13,948.27	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		25,479.72	44,165.06	5,707.28
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				21.52
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		25,479.72	44,165.06	5,685.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>		25,479.72	44,165.06	5,685.76
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		25,479.72	44,165.06	5,707.28

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,000.93		19.38	0.20
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,000.93		19.38	0.20
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,000.93		19.38	0.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,000.93		19.38	0.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,000.93		19.38	0.20

# Trustees' Financial Summary

**FY2015-16**

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**33 Musselshell County**

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,389.12	122,297.15		
02	Taxes Receivable - Real and Personal (120-149)	746.62			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	321.59			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,457.33	122,297.15		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	746.62			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,710.71	122,297.15		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,710.71	122,297.15		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,457.33	122,297.15		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,348.57	56,681.87		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,348.57	56,681.87		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,348.57	56,681.87		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,348.57	56,681.87		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,348.57	56,681.87		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			22,656.50	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			22,656.50	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			22,656.50	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			22,656.50	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			22,656.50	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	27,742.34	27,708.67
1112	District Levy - Personal Property	9,916.91	5,189.85
1114	District Levy - Pers Prop/Mobile Homes	487.97	1,018.42
1190	Penalties and Interest on Taxes	285.23	251.42
1510	Interest Earnings	1,791.71	3,151.30
1900	Other Revenue from Local Sources	1,378.54	664.20
3110	Direct State Aid	207,320.16	222,766.92
3111	Quality Educator	16,359.88	16,853.78
3112	At Risk Student	814.85	773.94
3113	Indian Education For All	530.40	605.52
3115	State Spec Ed Allowable Cost Pymt to Districts	5,026.03	7,034.33
3116	Data For Achievement	390.00	580.00
3118	Natural Resource Development	1,477.40	2,500.91
3120	State Guaranteed Tax Base Aid	57,384.18	64,990.50
3444	State School Block Grant	21,487.02	21,487.02
3446	SB96 Block Grant Reimbursement	2,258.51	0.00
3460	Montana Oil and Gas Tax	109,497.49	104,661.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>464,148.62</b>	<b>480,237.81</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX Instruction			
		1XX	Personal Services - Salaries	0.00	1,120.00
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
		1XX	Personal Services - Salaries	113,949.08	116,986.44
		2XX	Personal Services - Employee Benefits	29,498.73	30,332.51
		4XX	Purchased Property Services	2,253.52	2,589.24
		5XX	Other Purchased Services	0.00	128.80
		6XX	Supplies and Materials	0.00	5,230.14
		810	Dues and Fees	493.52	2,337.76
		222X Educational Media Services			
		6XX	Supplies and Materials	460.53	782.60
		810	Dues and Fees	0.00	350.00
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	17,706.00	17,706.00
		2XX	Personal Services - Employee Benefits	4,884.90	5,064.00

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0608-60643874

**\*\* Recalculated \*\***

**33 Musselshell County**

**0608 Melstone H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	2,951.00	3,952.71
			5XX Other Purchased Services	7,890.77	10,700.61
			6XX Supplies and Materials	761.08	934.27
			810 Dues and Fees	1,536.00	1,707.25
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	6,552.41	4,702.28
			2XX Personal Services - Employee Benefits	1,581.33	560.00
			810 Dues and Fees	0.00	13.62
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	10,280.28	10,280.28
			2XX Personal Services - Employee Benefits	2,021.74	2,100.00
			6XX Supplies and Materials	1,089.00	384.92
			810 Dues and Fees	1,455.00	1,715.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	21,798.28	24,284.77
			2XX Personal Services - Employee Benefits	4,070.17	4,200.00
			3XX Purchased Professional and Technical Services	247.50	135.00
			4XX Purchased Property Services	20,286.23	22,953.09
			6XX Supplies and Materials	10,520.16	12,864.90
			810 Dues and Fees	15.50	29.12
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,876.00	2,062.50
			2XX Personal Services - Employee Benefits	40.46	0.00
			4XX Purchased Property Services	940.22	896.49
			5XX Other Purchased Services	63.69	131.52
			6XX Supplies and Materials	7,403.62	4,878.30
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	17,761.08	18,616.08
			2XX Personal Services - Employee Benefits	4,683.09	4,200.00
			5XX Other Purchased Services	37.50	0.00
			6XX Supplies and Materials	444.07	938.03
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	614.95	888.33
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	59,010.72	62,187.84
			2XX Personal Services - Employee Benefits	11,173.31	10,426.50
			5XX Other Purchased Services	8,245.48	17,602.56
			6XX Supplies and Materials	8,085.44	6,465.27
			810 Dues and Fees	4,418.86	4,417.12
			8XX Other Expenditures	60.00	0.00



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**\*\* Recalculated \*\***

**33 Musselshell County**

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>460 Fresh Fruit And Vegetable</b>					
		<b>31XX Food Services</b>				
			6XX Supplies and Materials	87.59	0.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	1,598.80	1,408.50	
			2XX Personal Services - Employee Benefits	34.48	0.00	
			5XX Other Purchased Services	13.50	0.00	
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	8,818.99	5,379.68	
			2XX Personal Services - Employee Benefits	190.22	0.00	
			5XX Other Purchased Services	1,425.98	287.14	
			6XX Supplies and Materials	137.20	53.83	
			7XX Property and Equipment Acquisition	0.00	120.00	
			810 Dues and Fees	20.00	0.00	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	7,908.60	8,194.50	
			2XX Personal Services - Employee Benefits	170.58	0.00	
			5XX Other Purchased Services	29.08	6.00	
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	18,421.92	19,491.81	
			2XX Personal Services - Employee Benefits	397.35	0.00	
			3XX Purchased Professional and Technical Services	1,615.00	900.00	
			5XX Other Purchased Services	4,141.09	3,488.32	
			6XX Supplies and Materials	1,418.88	3,076.16	
			810 Dues and Fees	112.25	2,791.23	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	4,174.00	5,008.81	
			2XX Personal Services - Employee Benefits	90.03	0.00	
			4XX Purchased Property Services	0.00	605.85	
			5XX Other Purchased Services	107.52	0.00	
			6XX Supplies and Materials	15,681.17	16,932.77	
			810 Dues and Fees	699.95	450.43	
	<b>999 Undistributed</b>					
		<b>9999 Undistributed</b>				
			971 Residual Equity Transfers Out	510.00	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				454,965.40	486,050.88	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0608-60643874

**\*\* Recalculated \*\***

**33 Musselshell County**

**0608 Melstone H S**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					128,537.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					480,237.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					486,050.88	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					122,724.41	(5)

# Trustees' Financial Summary

FY2015-16

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**\*\* Recalculated \*\***

33 Musselshell County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,767.25	18,538.35
	1112 District Levy - Personal Property	1,654.78	3,556.11
	1114 District Levy - Pers Prop/Mobile Homes	154.54	388.29
	1190 Penalties and Interest on Taxes	100.64	109.85
	1510 Interest Earnings	526.06	114.98
	2220 County On-Schedule Trans Reimb	13,784.63	14,678.59
	3210 State On-Schedule Trans Reimb	13,784.64	14,678.60
	3444 State School Block Grant	8,293.76	8,293.76
	3446 SB96 Block Grant Reimbursement	844.41	0.00
	3460 Montana Oil and Gas Tax	0.00	2,740.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>44,910.71</b>	<b>63,098.81</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	17,706.00	17,706.00
		2XX	Personal Services - Employee Benefits	4,503.00	5,064.00
	<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	8,323.29	2,232.59
		2XX	Personal Services - Employee Benefits	2,160.00	840.00
	<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	10,280.28	10,280.28
		2XX	Personal Services - Employee Benefits	1,800.00	2,100.00
	<b>27XX Student Transportation Services</b>				
		1XX	Personal Services - Salaries	22,183.16	18,272.22
		4XX	Purchased Property Services	1,971.00	3,084.33
		5XX	Other Purchased Services	65.17	1,348.20
		6XX	Supplies and Materials	11,427.49	5,816.57
		810	Dues and Fees	335.00	440.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>80,754.39</b>	<b>67,184.93</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0608-60643874

**\*\* Recalculated \*\***

**33 Musselshell County**

**0608 Melstone H S**

## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					15,976.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,098.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					67,184.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,890.52	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

33 Musselshell County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	26,452.91	14,801.78
	1112 District Levy - Personal Property	10,818.81	2,694.73
	1114 District Levy - Pers Prop/Mobile Homes	155.91	777.80
	1190 Penalties and Interest on Taxes	43.15	113.43
	1510 Interest Earnings	1,628.62	2,020.56
	6100 Material Prior Period Revenue Adjustments	0.00	-42.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>39,099.40</u>	<u>20,365.88</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	327.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>327.50</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					146,121.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,365.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					166,487.02	(5)



# Trustees' Financial Summary

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**33 Musselshell County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	163.57	277.33
	2240 County Retirement Distribution	64,465.04	52,798.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>64,628.61</b>	<b>53,075.81</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	18,003.77	18,112.17	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,857.74	5,889.12	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,307.88	940.02	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,792.64	2,770.92	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,218.14	3,670.28	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,471.32	2,668.69	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,935.92	3,095.76	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	9,327.60	9,798.26	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	235.34	224.81	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,452.42	894.66	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	830.47	859.18	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,885.26	3,085.21	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	643.55	788.53	



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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	52,962.05	52,797.61
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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance	25,201.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,075.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,797.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,479.72	(5)



# Trustees' Financial Summary

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33 Musselshell County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
116	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	2,474.00
216	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,374.00
816	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	2,210.00
896	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,258.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,316.72

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
116	Vo Ed Agriculture				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			6XX Supplies and Materials		341.87
			810 Dues and Fees		305.00
			8XX Other Expenditures		145.00
			116 Subtotal		791.87
216	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction			
			5XX Other Purchased Services		220.02
			6XX Supplies and Materials		753.98
			8XX Other Expenditures		400.00
			216 Subtotal		1,374.00
602	School Safety Program				
	366	OTO Capital Invest & Deferred Maintenance			
		1XXX Instruction			
			7XX Property and Equipment Acquisition		606.50
			602 Subtotal		606.50
816	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			5XX Other Purchased Services		1,800.00
			810 Dues and Fees		160.00
			816 Subtotal		1,960.00





# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
896	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		453.95
			5XX Other Purchased Services		3,741.50
			6XX Supplies and Materials		3,850.87
			810 Dues and Fees		7,188.50
		222X	Educational Media Services		
			6XX Supplies and Materials		23.90
			<b>896 Subtotal</b>		<b>15,258.72</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>19,991.09</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					42,839.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,316.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,991.09 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,165.06 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
116 Vo Ed Agriculture	2,474.00	791.87	1,682.13
216 Vo Ed Carl Perkins Basic Grant	1,374.00	1,374.00	0.00
602 School Safety Program	0.00	606.50	-606.50
816 Vo Ed Business/Marketing	2,210.00	1,960.00	250.00
896 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,258.72	15,258.72	0.00
<b>Total</b>	<b>21,316.72</b>	<b>19,991.09</b>	<b>1,325.63</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.11	0.00
	1114 District Levy - Pers Prop/Mobile Homes	0.05	0.00
	1190 Penalties and Interest on Taxes	0.05	0.00
	1510 Interest Earnings	76.11	70.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>76.32</u>	<u>70.53</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					5,615.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,685.76	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,000.00	995.48
	1510 Interest Earnings	6.55	0.00
	3260 State Driver's Education Reimbursement	0.00	583.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,006.55</u>	<u>1,578.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,220.00	0.00
			4XX	Purchased Property Services	120.00	25.00
			6XX	Supplies and Materials	150.70	19.15
			810	Dues and Fees	0.00	620.46
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	910.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,490.70	1,574.61	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			996.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			1,578.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			1,574.61 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			1,000.93 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.27	0.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.27</u>	<u>0.17</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					19.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19.38 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0608-60643874

**\*\* Recalculated \*\***

33 Musselshell County

0608 Melstone H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	9710 Residual Equity Transfers In	510.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>510.00</u>	<u>0.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	200.47
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	680.40
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	285.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>1,166.70</u>

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	1,166.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,166.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.20	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	6,835.90	7,278.72
	1112 District Levy - Personal Property	2,692.11	1,364.17
	1114 District Levy - Pers Prop/Mobile Homes	87.74	258.91
	1190 Penalties and Interest on Taxes	45.93	55.01
	1900 Other Revenue from Local Sources	216.47	100.99
	3281 State Technology Aid	461.45	481.47
	3445 State Combined Fund School Block Grant	1,212.25	1,212.25
	3447 SB96 Combined Block Grant Reimbursement	324.63	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>11,876.48</b>	<b>10,751.52</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	4,101.01
			4XX Purchased Property Services	920.85	2,984.92
			6XX Supplies and Materials	11,456.07	2,805.45
			810 Dues and Fees	560.06	861.20
		25XX	Support Services - Business		
			6XX Supplies and Materials	734.30	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	346.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>13,671.28</b>	<b>11,099.38</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	3,058.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,751.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,099.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,710.71	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0608-60643874

**\*\* Recalculated \*\***

**33 Musselshell County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	4,685.22	532.12
	3460 Montana Oil and Gas Tax	44,388.00	63.47
	5200 Sale or Compensation for Loss of Assets	1,201.63	230.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>50,274.85</b>	<b>825.59</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	0.00	1,047.50
			6XX Supplies and Materials	7,517.85	1,255.59
			8XX Other Expenditures	2,187.50	0.00
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	510.75	0.00
			810 Dues and Fees	273.00	0.00
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	0.00	197.63
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	13,674.30	2,641.39
			6XX Supplies and Materials	18,129.64	7,441.32
			7XX Property and Equipment Acquisition	0.00	3,639.00
			8XX Other Expenditures	1,152.00	0.00
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	1,269.30	0.00
			7XX Property and Equipment Acquisition	18,750.00	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			4XX Purchased Property Services	2,212.00	0.00
			6XX Supplies and Materials	4,391.50	0.00
			7XX Property and Equipment Acquisition	23,240.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	669.50	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	634.18	0.00
			6XX Supplies and Materials	806.13	554.76
			810 Dues and Fees	123.90	0.00



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29		
PRC	Program	Function	Object	2015 Value	2016 Value		
	720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics				
			6XX	Supplies and Materials	6,287.00	0.00	
			8XX	Other Expenditures	2,725.00	0.00	
602	School Safety Program						
	998	School Safety Transfers to Building Reserve Fund					
		61XX	Operating Transfers to Other Funds				
			911	School Safety Transfer to Building Reserve Fund	3,087.50	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					107,641.05	16,777.19	

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					138,248.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					825.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,777.19	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					122,297.15	(5)





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**33 Musselshell County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	84,013.16	86,190.55
	6100 Material Prior Period Revenue Adjustments	0.00	8.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>84,013.16</u>	<u>86,198.55</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	85,810.63	86,373.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>85,810.63</u>	<u>86,373.81</u>

#### Schedule Of Changes Worksheet

**Fund Code 84**

Beginning Fund Balance	22,831.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,198.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,373.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,656.50	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0608-60643874

**\*\* Recalculated \*\***

**33 Musselshell County**

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	17,761.08	18,616.08
XX	39X 1XXX 112	Certified Teacher Staff Salaries	59,010.72	62,187.84
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	185,734.08	190,253.43
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,745.38	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	13,322.31	13,060.44
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

33 Musselshell County

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,384.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,384.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,461.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,314.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,642.44
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0608-60643874

**\*\* Recalculated \*\***

33 Musselshell County

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	18,616.08	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,200.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	938.03	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	888.33	0.00	0.00	0.00	0.00
<b>Totals</b>			24,642.44	0.00	0.00	0.00	0.00

24,642.44

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**33 Musselshell County**

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	288,261.00	0.00	0.00	0.00	288,261.00
*** Machinery and Equipment	277,332.93	0.00	0.00	30,000.00	247,332.93
Totals at Historical Cost	565,593.93	0.00	0.00	30,000.00	535,593.93
<b>Depreciation</b>					
Building Accum	179,115.00	0.00	5,765.00	0.00	184,880.00
Machinery and Equipment Accum	152,763.14	-839.36	32,822.05	26,250.00	158,495.83
Total Accumulated Depreciation	331,878.14	-839.36	38,587.05	26,250.00	343,375.83
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	233,715.79	839.36	-38,587.05	3,750.00	192,218.10

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	4,864.20	0.00	0.00
Operations and Maintenance (26XX)	650.00	0.00	0.00
Transportation (27XX)	31,457.86	0.00	0.00
Total Depreciation for FY2016	36,972.06	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	34,668.55	2,681.75	0.00	0.00	37,350.30	0.00	37,350.30
Total Governmental Activity							
Non-bond Long-Term Liabilities	34,668.55	2,681.75	0.00	0.00	37,350.30	0.00	37,350.30

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	0.00	81,849.42	0.00	81,849.42
Net Pension - TRS	0.00	324,427.05	0.00	324,427.05